

## CPABC Member Dues Schedule 2020-2021

Member Categories	CPABC		CPA Canada		TOTAL	
	Dues	GST	Dues	GST/HST		
<b>Deemed Resident member</b> who resides in BC, or in another province but is not a member of that province, and						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$550.00	\$27.50	\$400.00	\$20.00 <sup>1</sup>	\$997.50
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$550.00	\$27.50	-	-	\$577.50
<b>Non-Resident member who resides in Canada or Bermuda, pays resident dues to another Canadian province, and</b>						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$190.00	\$9.50	\$400.00	\$20.00 <sup>1</sup>	\$619.50
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$190.00	\$9.50	-	-	\$199.50
<b>Non-Resident member who resides outside Canada and Bermuda, and</b>						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$190.00	\$9.50	\$325.00	\$48.75	\$573.25
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$190.00	\$9.50	-	-	\$199.50

### Reductions/Waivers

Please log into [Online Services](#) to declare your eligibility for a fee reduction/waiver.

**Retired Member** - You may qualify for this dues reduction if your age as at April 1, 2020 is at least 55 AND your Active Income<sup>2</sup> for the 2019 calendar year was less than \$30,500. You must declare your eligibility for this dues reduction annually. Dues for this category are 100% waived.

**Long Term Member** - If you are 70 years of age or have been a member for 40 years or more as at April 1, 2020 you will have received the Long Term Member waiver automatically. Dues for this category are 100% waived.

**Reduced Fee** - You may qualify for a reduction in your membership dues if your Active Income<sup>2</sup> for the 2019 calendar year was below \$30,500.

Pays 50% of provincial and CPA Canada dues	\$275.00	\$13.75	\$200.00	\$10.00 <sup>1</sup>	\$498.75
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**Financial Hardship** - If you are experiencing financial hardship, you may qualify for a 100% fee waiver. This waiver category is based on Income<sup>3</sup> for your Family Unit<sup>5</sup> for the 2019 calendar year and Net Liquid Equity<sup>4</sup> for your Family Unit<sup>5</sup> as at April 1, 2020. To determine if you are eligible, please log into the Online Services>Fees, Receipts & Donation area of our website.

**Emergency Fee Reduction** - If you are experiencing financial hardship due to COVID-19, you may qualify for a 50% dues reduction. This waiver category is based on Income<sup>3</sup> for your Family Unit<sup>5</sup> for the 2020 calendar year and Net Liquid Equity<sup>4</sup> for your Family Unit<sup>5</sup> as at April 1, 2020. To determine if you are eligible, please log into the Online Services>Fees, Receipts & Donation area of our website.

Pays 50% of provincial and CPA Canada dues	\$275.00	\$13.75	\$200.00	\$10.00 <sup>1</sup>	\$498.75
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<sup>1</sup> **This tax amount applies to members in BC only.** GST/HST on CPA Canada fees for members outside BC are computed based on the GST/HST rate as applicable.

<sup>2</sup> **Active Income**, for the Retired and Reduced Fee categories, includes accounting and non-accounting income from employment, director's fees, and net income from self-employment for the calendar year. Active Income does not include EI, pension income, investment income, support payments, or disability income. All other sources of income shall be considered "active". Income is based on individual earnings, not family earnings.

<sup>3</sup> **Income**, for the Financial Hardship and Emergency Fee Reduction categories, is the aggregate income from all sources including EI, other government assistance, pension income, investment income, support payments, and disability income for all persons in the member's Family Unit.

<sup>4</sup> **Net Liquid Equity**, for the Financial Hardship and Emergency Fee Reduction categories, refers to cash, marketable securities, and cash surrender value of insurance policies held by any person in the member's Family Unit, including investments in registered products such as RRSPs, RRRIFs and TFSAs and equivalents, less related borrowings.

<sup>5</sup> **Family Unit** includes the member and any persons who reside in the same household and who benefit from either the expenses incurred or income earned by the member, or who contribute to such expenses or earnings. A person who does not reside in the same household shall be included in the family unit if the person benefits from or contributes to the expenses incurred or income earned by the member.

**CPABC reserves the right to request proof of eligibility for a dues reduction.** Failure to provide satisfactory proof of eligibility when requested may result in the denial of a dues reduction, assessment of additional dues and fees, and/or referral to the Investigations Committee.

**NOTE:** The deadline to apply for a 2020/21 member dues reduction is March 31, 2021. Requests for retroactive reductions to membership dues for prior years will not be reviewed or granted.